

**Introduced by Senator Simitian  
(Coauthor: Senator Torlakson)**

January 16, 2008

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Senate Constitutional Amendment No. 17—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of, and by adding Section 4.5 to, Article XIII A thereof, by amending Section 2 of Article XIII C thereof, and by amending Section 3 of Article XIII D thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SCA 17, as introduced, Simitian. Taxation: educational entities: parcel tax.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of  $\frac{2}{3}$  of the voters of the city, county, or special district voting on that tax, and prohibits these entities from imposing an ad valorem tax on real property or a transactions or sales tax on the sale of real property.

This measure would authorize a school district, community college district, or county office of education, with the approval of 55% of its voters voting on the proposition, to impose a parcel tax, as defined, and would also make conforming changes to related provisions.

Vote:  $\frac{2}{3}$ . Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

- 1 *Resolved by the Senate, the Assembly concurring,* That the
- 2 Legislature of the State of California at its 2007–08 Regular
- 3 Session commencing on the fourth day of December 2006,
- 4 two-thirds of the membership of each house concurring, hereby

1 proposes to the people of the State of California, that the  
2 Constitution of the State be amended as follows:

3 First—That Section 4 of Article XIII A thereof is amended to  
4 read:

5 SEC. 4. ~~Cities, Counties and special districts, Except as~~  
6 ~~provided by Section 4.5, a city, county, or special district, by a~~  
7 ~~two-thirds vote of the qualified electors of such district its voters~~  
8 ~~voting on the proposition, may impose special taxes on such district~~  
9 ~~a special tax within that city, county, or special district, except an~~  
10 ~~ad valorem taxes tax on real property or a transaction transactions~~  
11 ~~tax or sales tax on the sale of real property within such City, County~~  
12 ~~that city, county, or special district.~~

13 Second—That Section 4.5 is added to Article XIII A thereof,  
14 to read:

15 SEC. 4.5. (a) A school district, community college district, or  
16 county office of education may, with the approval of 55 percent  
17 of the voters in the district or county voting on the proposition,  
18 impose a parcel tax on real property within its jurisdiction.

19 (b) For purposes of this section, “parcel tax” means a special  
20 tax imposed upon a parcel of real property at a rate that is  
21 determined without regard to that property’s value.

22 Third—That Section 2 of Article XIII C thereof is amended to  
23 read:

24 SEC. 2. ~~Local Government Tax Limitation.~~ Notwithstanding  
25 any other provision of this Constitution:

26 (a) ~~All taxes~~ Any tax imposed by any local government ~~shall be~~  
27 ~~deemed to be~~ is either a general ~~taxes tax~~ or a special ~~taxes tax~~.  
28 ~~Special purpose districts~~ A special district or ~~agencies~~ agency,  
29 including a school ~~districts~~, ~~shall have~~ district, has no ~~power~~  
30 authority to levy a general ~~taxes tax~~.

31 (b) No local government may impose, extend, or increase any  
32 general tax unless and until that tax is submitted to the electorate  
33 and approved by a majority vote. A general tax ~~shall is not be~~  
34 deemed to have been increased if it is imposed at a rate not higher  
35 than the maximum rate so approved. The election required by this  
36 subdivision shall be consolidated with a regularly scheduled general  
37 election for members of the governing body of the local  
38 government, except in cases of emergency declared by a unanimous  
39 vote of the governing body.

(c) Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, ~~shall may~~ continue to be imposed only if *that general tax is* approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held ~~within two years of the effective date of this article~~ *no later than November 6, 1996*, and in compliance with subdivision (b).

(d) ~~No~~ *Except as provided by Section 4.5 of Article XIII A*, a local government may *not* impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote. A special tax ~~shall is not be~~ deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved.

Fourth—That Section 3 of Article XIII D thereof is amended to read:

SEC. 3. ~~Property Taxes, Assessments, Fees and Charges Limited.~~ (a) ~~No~~ *An agency shall not assess a tax, assessment, fee, or charge shall be assessed by any agency* upon any parcel of property or upon any person as an incident of property ownership except:

(1) The ad valorem property tax imposed pursuant to Article XIII and Article XIII A.

(2) Any special tax receiving a two-thirds vote pursuant to Section 4 of Article XIII A, *or, as applicable, a 55 percent vote pursuant to Section 4.5 of Article XIII A.*

(3) Assessments as provided by this article.

(4) Fees or charges for property related services as provided by this article.

(b) For purposes of this article, fees for the provision of electrical or gas service ~~shall are not be~~ deemed charges or fees imposed as an incident of property ownership.